

FISCAL IMPACT STATEMENT ON BILL NO. **S.490**

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TO:	The Honorable Daniel T. "Dan" Cooper, Chairperson, House Ways and Means Committee		
FROM:	Office of State Budget, Budget and Control Board		
ANALYSTS:	Harry Bell		
DATE:	January 18, 2006	SBD:	2006018

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AUTHOR:	Senator Land	PRIMARY CODE CITE:	5-7-300
SUBJECT:	Collection of Delinquent Ad Valorem Property Taxes by Municipalities		

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ESTIMATED FISCAL IMPACT ON GENERAL FUND EXPENDITURES:

\$0 (No additional expenditures or savings are expected)

ESTIMATED FISCAL IMPACT ON FEDERAL & OTHER FUND EXPENDITURES:

\$0 (No additional expenditures or savings are expected)

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**BILL SUMMARY:**

Senate Bill 490 would amend existing state law so that municipalities would receive taxes due from a property tax lien even after county property taxes are paid.

**EXPLANATION OF IMPACT:**

Enactment of this Bill would have no impact on the General Fund of the State, or on federal and/or other funds.

**LOCAL GOVERNMENT IMPACT:**

Enactment of this Bill would have no impact on municipal expenditures and could have a positive impact on municipal revenues.

**SPECIAL NOTES:**

The Board of Economic Advisors is the appropriate entity to address any revenue impact associated with this Bill.

Approved by:



Don Addy  
Assistant Director, Office of State Budget